

NIH POLICY ON DIRECT COST CHARGES FOR IRB REVIEW

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National Institutes of Health (NIH)

This is a reminder that no costs associated with the review of human research protocols by an Institutional Review Board (IRB) may be charged as direct costs for NIH-funded research involving human participants, unless such costs are not included in the institution's facilities and administrative rate (F&A).

This policy is consistent with OMB Circular A-21 which requires that "all costs incurred for the same purpose, in like circumstances, are either direct costs only or F&A (indirect) costs only with respect to final costs objectives."

The NIH recognizes the increased compliance costs associated with human subjects protection and is addressing this issue through the Human Subject Research Enhancement Program. The NIH continues to explore the feasibility of alternative approaches to further address this issue.

[Return to Volume Index](#)

[Return to NIH Guide Main Index](#)